

Panaji, 23rd April, 2008 (Vaisakha 3, 1930)

SERIES I No. 3

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Finance
(Revenue & Control) Division

Notification

1/1/2008-Fin(R&C)(A)

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin. (Rev)/2-35/15/75(C) dated 25-3-1976, and published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) in Part A,—

(i) for item 1 (a) (ii) the following shall be substituted namely:—

"1 (a) (ii) Indian made foreign liquor other than milk punch, wines and beer whose strength is above 80 U.P. manufactured and sold in the State of Goa.Rs. 10/- per bulk litre.";

(ii) for item 1 (b) (i), the following items shall be substituted namely:—

"1 (b) (i) Indian made foreign liquor other than milk punch, wines and beer whose strength is above 80 U.P. imported and sold in the State of Goa.Rs. 10/- per bulk litre.";

(iii) for item 1 (b) (ii) (b), the following item shall be substituted, namely:—

"1 (b) (ii) (b) Indian made foreign liquor other than milk punch, wines and beer imported and sold in the State of Goa for brands for maximum retail price above Rs. 500/- and upto Rs. 1,000/- per 750 ml. and whose strength is below 80 U. P.Rs. 175/- per proof litre.";

(iv) after item 1 (b) (ii) (b), the following new item shall be inserted, namely:—

“1 (b) (ii) (c) Indian made foreign liquor other than milk punch, wines and beer imported and sold in the State of Goa for brands for maximum retail price above Rs. 1,000/- per 750 ml. and whose strength is below 80 U. P.

.....Rs. 200/- per proof litre.”;

(v) for item (2) (a), the following shall be substituted, namely:—

“2 (a) milk punch and wines without using rectified spirit/extra neutral alcohol for fortification and manufactured by process of natural fermentation of fruits only within the State.

.....Nil.”;

(vi) for item (2) (c), the following item shall be substituted, namely:—

“2 (c) milk punch and wines imported from rest of India and sold in the State of Goa.

.....Rs. 8/- per bulk litre.”;

(vii) for item 4 (a) (i) and (ii), the following item shall be substituted, namely:—

“4 (a) Country Liquor manufactured with rectified spirit/extra neutral alcohol as base material and/or blended thereof.

.....Rs. 15/- per bulk litre.”;

(II) in Part D,—

(A) in sub-part “I. Manufacture”,-----

(i) for item (9), the following shall be substituted, namely:—

“(9) For bottling country liquor and blended country liquor

.....Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 500/- per annum.”;

(ii) for item (11), the following item shall be substituted namely:—

(11) For bottling of wines and milk punch

.....Rs. 2.50/- per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 3,000/- per month.”;

(II) in Part D,—

(B) in sub-part “II-Sale,”-----

(i) in item (6), the words “No additional processing fees shall be applicable” shall be omitted;

(ii) in item (7), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) Hotels with 3 Star and above category issued by Tourism of India having ‘A’ category issued by Goa Tourism.

.....Rs. 2.5 lacs (fees for sale at additional points duly intimated to the excise authorities and approved where such points are operated in the premises geographically contiguous shall not be charged).

(b) Hotels with 2, 3 and 4 Star category issued by Tourism of India having ‘B’ category issued by Goa Tourism.

....Rs.1 lac (fees for sale at additional points duly intimated to the excise authorities and approved where such points are operated in the premises geographically contiguous shall not be charged).

(b) (b) Additional fees for hotels having casino licences issued by the Government irrespective of any category.

.....Rs. 1 lac.”;

- (iii) in item (8),
- (A) for clause (a), the following clause shall be substituted, namely:-
“Licence fee for hotels having a star category issued by India Tourism and A and B Category issued by Goa Tourism.
(a) Hotels with 3 Star and above having ‘A’ Category issued by Goa Tourism.Rs. 1 lac.”;
- (B) for clause (b), the following clause shall be substituted, namely:—
“(b) Hotels with 2, 3 and 4 Star and above having ‘B’ Category issued by Goa Tourism.Rs. 40,000/-.”;
- (C) after clause (b), the following clause shall be inserted, namely:—
“(b)(b) Additional fees for hotels having casino Licences issued by the Government irrespective of any category.Rs. 1 lac/-.”;
- (D) in clauses (c), (d) and (e) for the letters and figures “Rs. 6000/-”, “Rs. 3300/-” and “Rs. 1600/-”, the letters and figures “Rs. 7000/-”, “Rs. 4000/-” and “Rs. 2000/-” shall be respectively substituted.;
- (E) for clause (f), the following clause shall be substituted, namely:—
“(f)(a) Bar/bar-cum-restaurant to which air conditioning facilities available/provided and situated in ‘A’ class municipalities coastal villages.Rs. 15,000/- per annum.
(b) Bar/bar-cum-restaurant to which air conditioning facilities available/provided and situated in town/cities in ‘B’ class municipalities other than coastal villages.Rs. 10,000/- per annum.
(c) Bar/bar-cum-restaurant to which air conditioning facilities available/provided and not covered by ‘(a)’ & ‘(b)’ above.Rs. 5,000/- per annum.”;
- (iv) in item (9), in clauses (i), (ii) and (iii), for the letters and figures “Rs. 6000/-”, “Rs. 3300/-” and “Rs. 1600/-”, the letters and figures “Rs. 7000/-”, “Rs. 4000/-” and “Rs. 2000/-” shall be respectively substituted.;
- (C) in sub-part “III-Import and Export”,-----**
- (i) for item (2) (a), the following item shall be substituted, namely:—
“(2)(a) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured outside India and imported and sold in the State of Goa at M. R. P upto Rs. 1,500/- per 750 ml.Rs. 200/- per bulk litre.”;
- (ii) after item (2), (a), the following item shall be inserted, namely:—
“(2)(a) (a) Whisky, rum, gin, vodka, brandy, other than concentrate malt spirits manufactured outside India and imported and sold in the State of Goa at M. R. P above Rs. 1,500/- per 750 ml.Rs. 300/- per bulk litre.”;
- (iii) after item (2), (f), the following item shall be inserted, namely:—
“(2)(g) Raw wine imported for maturation and bottling from rest of India or outside the countryRe. 1/- per bulk litre.”;
- (D) in sub-part “IV-Miscellaneous”,-----**
- (i) in item (6) after clause (b), the following clauses shall be inserted, namely:—

- “(c) fees for processing the application for issuing the licence for retail sale of foreign liquor for consumption on the premises/in packed bottles.Rs. 20,000/- .
- (d) fees for processing the application for issuing the licence for retail sale of beer only in beer parlours for consumptionRs. 20,000/- .
- (e) fees for processing the application for change of licence to manufacture wine from rectified spirit/extra neutral alcohol to natural fermentation and vice versa,Rs. 2 lacs.”;
- (ii) in the Explanation, for the words and figures “(a) and (b)” the words and figures “(a), (b), (c), (d) and (e)” shall be substituted.;
- (iii) after item (7), the following new item shall be inserted, namely:—
- “(8) fee on transfer or sale of alcohol/spirit/HBS/MS/GS/ /concentrate scotch and all other spirit for the purpose of manufacture of IMFL/country liquor/high bouquet spirit/malt spirit/grape spirit/concentrate scotch and all other spirits within the State.Rs. 0.50/- per bulk litre”

This notification shall come in force immediately from the date of publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary, Finance (R&C).

Porvorim, 23rd April, 2008.

Notification

1/1/2008-Fin(R&C)(B)

In exercise of the powers conferred by section 22, read with section 13A of the Goa Excise Duty Act, 1964 (Act 5 of 1964) the Government of Goa hereby makes the following rules so as to amend the Goa, Daman and Diu Excise Duty Rules, 1964 as follows, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2008.

(2) They shall come into force at once.

2. *Amendment of Rule 41.*— In rule 41 of the Goa, Daman and Diu Excise Duty Rules, 1964—

(i) the existing provision thereof shall be numbered as sub-rule (1);

(ii) in sub-rule (1) as so numbered,—

(a) the word after the expression “work a distillery or brewery”, the expression “except

wineries manufacturing wine with natural fermentation,” shall be inserted;

(b) for the figures “Rs. 25000/-” the figures and word “10 lacs” shall be substituted;

(iii) after sub-rule (1) the following sub-rules shall be inserted, namely:—

“(2) Any person desirous of obtaining licence to establish winery for manufacturing wine with natural fermentation shall pay an amount of Rs. 25000/-.”

“(3) The provisions of sub-rule (1) above regarding application and the matters including form of licence shall, mutatis mutandis, apply to sub-rule (2) above.”

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary, Finance (R&C).

Porvorim, 23rd April, 2008.